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Rethinking the Sacred and Secular Divide. Accounting and Accountability Practices in the Diocese of Ferrara (1431-1457)

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Rethinking the Sacred and Secular Divide: Accounting and Accountability Practices in the Diocese of Ferrara (1431-1457)

Abstract:

Purpose – Informed by the work of Laughlin and Booth, the paper analyses the role of accounting and accountability practices within the 15th century Roman Catholic Church, more specifically within the Diocese of Ferrara (northern Italy), in order to determine the presence of a sacred-secular dichotomy. Pope Eugenius IV had embarked upon a comprehensive reform of the Church to counter the spreading moral corruption within the clergy and the subsequent disaffection with the Church by many believers. The reforms were notable not only for the Pope's determination to restore the moral authority and power of the Church but for the essential contributions of 'profane' financial and accounting practices to the success of the reforms.

Design/methodology/approach – Original 15th century Latin documents and account books of the Diocese of Ferrara are used to highlight the link between the new sacred values imposed by Pope Eugenius IV's reforms and accounting and accountability practices.

Findings – The documents reveal that secular accounting and accountability practices were not regarded as necessarily antithetical to religious values, as would be expected by Laughlin and Booth. Instead, they were seen to assume a role which was complementary to the Church's religious mission. Indeed, they were essential to its sacred mission during a period in which the Pope sought to arrest the moral decay of the clergy and reinstate the Church's authority.

Research implications/limitations – The paper shows that the sacred-secular dichotomy cannot be considered as *a priori* valid in space and time. There is also scope for examining other Italian dioceses where there was little evidence of Pope Eugenius' reforms.

Originality/value – The paper presents a critique of the sacred-secular divide paradigm by considering an under-researched period and a non Anglo-Saxon context.

Keywords: Sacred-secular divide, Roman Catholic Church, Religion, Pastoral visit, Accounting and accountability practices.

Article Classification: Research paper.

Rethinking the Sacred and Secular Divide: Accounting and Accountability Practices in the Diocese of Ferrara (1431-1457)

Introduction

The role of accounting and accountability practices within religious communities has attracted an increasing number of studies (Carmona and Ezzamel 2006; Kuasirikun and Constable 2010; Parker 2002; Booth 1995; Cordery 2006; Laughlin 1988; Lightbody 2000; Hardy and Ballis 2005; Jacobs, 2005; Irvine 2005), with particular prominence given to a “sacred-secular divide” paradigm identified by Laughlin (1988) and fostered by Booth (1993, 1995). Laughlin and Booth argue that inevitably in religious organisations, especially the major churches, there is a clash between religious (sacred) values and profane practices such as accounting, with the latter being tolerated only if they do not interfere with the sacred mission of the church. This sacred-secular paradigm has been influential in attempting to understand the role of accounting and accountability practices within religious bodies despite criticism of its theoretical framing (Hardy and Ballis 2005; Jacobs 2005), alleged internal inconsistency (Hardy and Ballis 2005) and doubts about its ability to provide scholars with the means to interpret the specific context of a variety of religious institutions (Abdul-Raham and Goddard 1998; Cordery 2006; Ezzamel 2005; Fonfeder *et al.* 2003; Jacobs and Walker 2005; Lightbody 2000; Irvine 2005).

Using an historical-narrative method (Fleischman *et al.* 1996; Hopwood 1990; Llewellyn 1999; Napier 2001; Parker 1999) this study seeks to determine the existence of a sacred-secular dichotomy within the Roman Catholic Church in the Diocese of Ferrara in the Region of Emilia-Romagna, northern Italy, during the 15th century.

Evidence from original 15th century documents found in the Historical Archive of the Diocese of Ferrara and secondary sources dating back to the 18th century question the prevalence and power of a sacred-secular dichotomy, as identified by previous studies in other religious contexts and times. Despite its remarkable historical and social importance, the Roman Catholic Church (hereafter the Church) has still not attracted the level of interest from accounting historians that this importance merits. For much of the past millennium the Church has been the dominant social institution in the Western world and continues to exert significant influence. In the 15th century the Church was experiencing particularly dramatic, threatening changes and challenges to its influence and mission, one hundred years before the transformation of the Church which was to follow from the Council of Trent (1545-1563). Spreading moral corruption within the clergy and the subsequent disaffection with the Church by many believers prompted Pope Eugenius IV (1431-1447) to embark upon a comprehensive reform of the Church. The reforms were notable not only for the Pope's determination to restore the moral authority and power of the Church but for the essential contributions of financial and accounting practices to the success of the reforms, the concern of this paper. These are shown in Ferrara to have been complementary to sacred values and an essential means to foster reforms within the clergy and the moral leadership of the Church.

Central to the ongoing success of the Pope's reforms were pastoral visits by bishops who were entrusted with implementing the intent and details of the reforms. In Ferrara during the period covered by this study, bishops Giovanni Tavelli da Tossignano and Francesco Dal Legname were entrusted with the implementation of Eugenius' reforms. They conducted their visits relying upon a formulary which was based on what was known as the *Constitutiones*, a document which indicated the spiritual values each member of the clergy was to respect in the performance of their

duties. Through the formulary the bishops investigated the morality of clerics, the discharge of a cleric's pastoral duty and, especially important for this study, the usage of the Church's finances and other assets, including the main church buildings. In their investigations of the clergy's use of the Church's assets the bishops relied upon accounting tools such as highly detailed inventories of church assets and books indicating income and expenses of the parish, known as *liber introituum et expensarum*.

The original 15th century Latin documents from which this study is drawn were found in the Archivio Storico Diocesano di Ferrara (Historical Archive of the Diocese of Ferrara). The archive is made up of four primary sections: the Curia Archivescovile, containing documents on the juridical and pastoral aspects of the Diocese; the Mensa Vescovile, where all the documents relating to the properties of the bishops are kept; the Capitolo della Cattedrale, with records on the cultural and religious life of Ferrara's Cathedral, and the Residui Ecclesiastici section, containing miscellaneous material, mainly on disbanded monastic orders. For the present study, particular attention has been paid to the Curia Arcivescovile section of the archives, where the 125 volumes containing the results of the pastoral visits (1432-1954) are kept. The four books which record the visits of Giovanni Tavelli da Tossignano and Francesco Dal Legname (from 1432 to 1450) have been analysed in order to understand the aims of these visits and the accounting tools involved. An 18th century transcription of two fundamental books, the *entrate e spese della Sacristia* and the *libro della Fabrica*, has provided the means to understand the structure and the main contents of the account books kept by the Church at the time. Other important books used in the administration of the Church's affairs are the *catastri*, found in the Mensa Vescovile section of the archives. Further evidence of the spiritual values of the 15th century Diocese of Ferrara was found in a transcription of the 14th century hand-written *Constitutiones Synodaliū* kept in the archive.

In the next section the ongoing debate in the accounting literature about a sacred-secular divide in religious organisations is examined. Subsequent sections then provide details of the reforms promoted by Eugenius IV and an examination of the specific case of the Diocese of Ferrara, highlighting the values which inspired the action of Giovanni Tavelli da Tossignano and Francesco Dal Legname and their use of the new accountability tool, the pastoral visit. For the purpose of the present work, accounting is not considered to be a static bundle of techniques to enhance economic rationality (Littleton 1966; Watts and Zimmerman 1986) but is instead a social practice encompassing a diverse array of information, both financial and non-financial (Burchell *et al.* 1980; Napier 1989; Miller and Napier 1993). These themes are revisited in the discussion section towards the conclusion of the paper while the last section contains some final remarks.

The Sacred and Secular Divide

From his examination of the accounting systems of three organizational units of the Church of England, a parish, its diocese and the Central Board of Finance, Laughlin (1988) concluded that although there was increasing complexity in the accounting systems from the periphery to the centre, accounting never had a significant impact on actions at any level of the organization. Laughlin then explains this as a clash between the sacred and the secular, which is suggested might characterize every religious institution, whereby the priorities of the sacred were not to be subordinated to, or corroded by, the secular which is the domain of accounting and finance¹.

¹ The ability of accounting practices to engender dichotomous arrangements in a variety of circumstances is evident in the work of Loft (1992) and Kirkham and Loft (1993a) with the genderization of the accounting profession in the early 20th century. While men could assume the more socially and financially ascendant status of “accountant” women were limited to the lower status roles of bookkeepers or clerks. Walker (1998) and Walker and Llewellyn (2000) have also identified a similar stereotyping within the home in Victorian

Laughlin bases his theory on the work of Durkheim (1976) and also Eliade (1959) who recognizes a distinction between the sacred and the secular spheres which was promoted by the visibility and presence created by the construction of churches and basilicas. These structures created a clear division between sacred activities, celebrated within those buildings, and secular ones which take place in the outside world. The church becomes the centre for communication with the divine through what Eliade calls “festivals”. During these festivals “myths” are generated, with the latter depicting the appropriate behaviour for the believer who lives in the religious community. One of the earliest myths was concerned with the resourcing of a religious centre whereby the devotees were required to supply the necessary resources to maintain the ongoing sacred activities. Over time, a growing distinction developed between sacred activities and matters of resourcing which were increasingly perceived as profane. Laughlin concluded that within religious communities, with the sacred sphere dominant, profane activities such as accounting must be secondary. Accounting is seen as an aid to support the sacred ends of a religious community by helping to address resourcing problems, to be tolerated only while it does not interfere with those ends. Accounting systems

are not part of the sacred agenda and should not interfere with the more important spiritual endeavours of the Church of England. They are allowed to exist to assist the created internal resourcing units, but their role is clearly limited (Laughlin 1988, 38).

Laughlin found that accounting tools such as budgets had little relevance in ordering and developing the activities and priorities within the Church of England with decisions informed principally according to their spiritual correctness, irrespective of their financial consequences (see also Booth 1993). The clergy reinforce this divide, seeing themselves as guardians of the sacred values against the corrupting influence of

England whereby patriarchy was confirmed when women were expected to take responsibility for the family accounts.

profane practices. Laughlin does recognise that there are some factors which can reduce the clash between sacred and secular activities, therefore making profane practices such as accounting tolerable. Thus, in a period of significant financial stress experienced by a religious organization resistance to the introduction of the profane practices of accounting may be reduced.

Booth (1993; 1995) sought to extend Laughlin's theoretical insights with his study of the Australian Uniting Church. He provides a new framework which is based on three crucial aspects: the religious belief system, the role of members and occupational groups in promoting those beliefs and, lastly, the availability of resources. In summarizing his findings about the prominence of the belief system in religious organizations, Booth (1993, 57) notes that it is necessary

that the dominant position of religious beliefs be stressed in any attempts to understand the organizing and management of churches. ... (S)uch belief systems were based in transcendental ends, which are of a different order and type, and usually seen as incompatible with the rational means-ends analysis that underlies secular managerial practices such as accounting (T)he application of such secular practices and forms of analysis required the substitution of temporal, empirical ends for transcendental ends, with the legitimacy of the former always open to question against the criteria of the latter. The functioning of such religious belief systems, therefore, ... (favours) generally an outcome of resistance to, rather than support for accounting.

Particular interpretations of the religious belief system by the believers, who are the second component of Booth's schema, could reduce or reinforce the divide between the sacred and the secular as could the presence of different occupational groups with potentially the clergy, the dominant group, resisting the introduction of supposedly profane practices such as accounting. The presence of a strong religious membership, concludes Booth, emphasizes the sacred-secular divide by giving priority to the sacred sphere, while a weak membership could provide the opportunity for the use of secular practices borrowed from the management of businesses. Reinforcing Laughlin's

findings, Booth also showed that a shortage of resources in a financial crisis could reduce resistance to the introduction of accounting practices that foster the more effective use of financial resources.

The theoretical structure of the sacred-secular divide as proposed by Laughlin has been especially criticised as a wrong or incomplete interpretation of the work of Durkheim. While Durkheim sought to establish the social and cultural origins of religion, according to Hardy and Ballis (2005, 244), and contrary to Laughlin's interpretation, he "did not set out to show how religious and secular roles should be constructed within religious organizations". Moreover, Laughlin's analysis of Eliade's work has been challenged as being incomplete. Thus, Jacobs (2005, 192), quoting the work of Studstill (2000), states that the sacred and secular are two extreme points along a spectrum of possible experiences rather than a binary condition as envisaged by Laughlin. The sacred-secular divide emphasized by Laughlin and Booth has also been criticized for its internal inconsistency and the way in which it simplistically presents many contradictions, thereby reducing its applicability. Thus, Hardy and Ballis (2005) highlight Booth's difficulty in tracing a sharp demarcation boundary between sacred and secular activities. Moreover, even Booth's attempt to justify the presence of sophisticated accounting techniques within religious groups is suggested to be unreliable, notably his attempt to explain the use of accounting tools within the Harmonists (Flesher and Flesher 1979) and the Shakers (Faircloth 1988) on the basis that they are religious minorities who have historically had a long association with business activities (Booth 1993, 41) and, thus, were comfortable with accounting practices.

That the relationship between the sacred and the secular does not have to be limited to extreme positions, such as those preferred by Laughlin and Booth, but instead

there can be various possible interpretations of the relationship between sacred and secular activities, is central to much of the work of Niebuhr. For Hardy and Ballis (2005) Niebuhr provides the means to identify the manner in which non-religious activities can play an essential role in the fulfilment of the religious mission. Niebuhr recognises that religious activities are conducted not in isolation from other human endeavours outside the physical domain of the church but are formed by social interactions. Hardy and Ballis (2005, 246) note that for Niebuhr “the story of God’s action in history cannot be separated from the stories of individuals and communities who believe”. Consequently, “religious attitudes are always conditioned by the historical society in which they are held” (Macquarrie quoted in Hardy and Ballis (2005, 246).

Niebuhr identifies a typology which comprises five ways to describe the relationship between religion and society, the way in which a necessary balance is achieved or how religion and society are sustained in “creative tension”². The more extreme manifestation of this relationship, which Niebuhr refers to as “Christ against culture”, describes the approach taken by Laughlin and Booth. Between the extremes identified by Niebuhr which seek to reject a productive relationship between society and religion is “Christ above culture” (Hardy and Ballis 2005, 249). This stance allows the church to be seen as both a religious and a social organisation which can accommodate the practices of both and, therefore, the interests of church and state can become closely and dependently intertwined. For Niebuhr this was epitomised by institutionalised relationship between the Roman Catholic Church and powerful city states in mediaeval Italy, the period encompassed by this study of Ferrara. At this time both state and church were mutually dependent for their power and influence, thereby confirming the

² The five ways are: Christ against culture, Christ as culture, Christ above culture, Christ and culture in paradox, Christ the transformer of culture (see Hardy and Ballis 2005, 247).

difficulty of seeking to treat religious beliefs and social action as unconnected and antagonistic. Thus, a sacred-secular divide is not a universal condition which is *a priori* valid. Rather, the relationship between the sacred and the secular depends on the system of values embraced by the religious community, which influences the interaction with the outside world. The present study confirms these conclusions in the context of the Catholic Church in the period studied.

The professed sacred-secular divide has been criticized not only for its internal limitations but also for its inability to provide scholars with the means to interpret the specific context of a diverse range of religious institutions and beliefs. Studies have established that while for some groups within a particular religion there is a clear, pronounced divide between that which is sacred and that which is secular, it may be that other less extreme groups which share the same basic religious beliefs may be far less condemnatory of secular practices carried out to achieve a sacred mission. Religious beliefs by their very nature have historically engendered a variety of interpretations, whether they be Christian, Moslem or Jewish where the Hasidic Jews represent a very strict set of orthodox beliefs. Thus, the findings of Kluvers' (2001) study of Roman Catholic parishes are not fully consistent with the work of Laughlin and Booth, even though he is an advocate of the sacred-secular divide. His work confirms that many priests do not refuse the profane practice of budgeting, very often regarding it as essential to the success of their sacred mission. Similarly, Lightbody's (2000) analysis of a protestant diocese shows that the sacred-secular dichotomy is not as strong as presumed by Laughlin and Booth while Jacobs and Walker's (2004) study of the Iona Community found that members of this religious group do not see any sacred-secular dichotomy nor antagonism between religious beliefs and accounting practices. Instead, the Community used accounting tools to inform and sustain religious practices. Similar

results were obtained by Quattrone (2004) with his study of the Society of Jesus in the 16th and 17th centuries. In this 2004 study Quattrone also warned of the need for accounting historians to resist a tendency to attribute importance to economic factors in the use of accounting practices rather than to dominant social and political ideologies such as religious doctrine. Further confirming the findings which challenge Laughlin and Booth, Irvine (2002) found that in the Salvation Army accounting was a powerful tool for securing a legitimate claim to the external funds it required to continue its mission.

In another study, Jacobs (2005) demonstrates that John Wesley's teachings do not concede a division between the sacred and secular. Instead, Wesley, the founder of the Methodist movement, sees a close supportive link between the way in which money is utilized and the moral duty to be accountable for its use for spiritual ends. Evil does not lie in money of itself, but in the misuse of money (Jacobs 2005). According to Wesley every believer must "gain all he can, save all he can and give all he can". Every believer has to use his abilities for helping his neighbour and for God. In this context, accounting tools become a powerful means to be accountable for the use of money to ensure that it must be utilized for moral ends. Cordery (2006), in her analysis of a Methodist mission in New Zealand, arrived at similar findings. Consistent with Wesley's beliefs, the New Zealand missionaries showed a strong determination to be accountable for their use of time and money in carrying out their sacred activities. They "did not concede a sacred-secular divide except when secular activities outside of their allowed activities consumed the prime mission cause" (Cordery 2006, 213).

Prominent sacred values, which might be expected to be the main obstacle hindering the introduction of accounting and accountability practices, does not necessarily mean that they will clash with the use of profane tools, something clearly

demonstrated by Irvine's study of a local Anglican Church budget (Irvine 2005). She found accounting tools were essential as a means to pursue successfully the church's mission by providing it with the capacity and material capabilities upon which this depended. Using secular tools, such as accounting, it became possible for the church studied by Irvine to establish targets which were consistent with the sacred mission of the church, allowing better collection and use of money for religious ends. Thus, by

encapsulating the goals within the Church budget, financial targets were established which served a spiritual purpose, and the church's progress in achieving those financial goals was measured against set financial targets. Obviously there are dimensions of a church apart from financial ones, but in this case the financial dimension was a necessary part of the achievement of spiritual goals which required monetary resources if they were to be achieved (Irvine 2005, 233).

Reflecting upon the overwhelming concern by researchers with the sacred-secular paradigm in Christian contexts (see Appendix 1), Abdul-Rahman and Goddard (1998, 185) conclude that, on the basis of their study of accounting practices in an Islamic organization, "Islam does not concede dichotomy at all". Evidence on the limits of a sacred-secular divide in other religious contexts also comes from the work of Ezzamel (2002, 2005) who analyzed accounting practices in the temples of ancient Egypt. He finds a strong, dependent interrelationship between the sacred and profane sphere which prevents any sharp demarcation. Moreover, in the context of the Jewish religion, Fonfeder *et al.* (2003), through their study of the Talmud, demonstrate that in the Temple of Jerusalem accounting was not perceived as a profane practice and in contradiction to the mission of the Temple. Instead, it was an integral part of the sacred ritual processes. Accordingly, the sacred-secular divide has again not been shown to be a universal condition which is *a priori* valid. Rather, its potential presence depends on the system of values embraced by a religious community which in turn influences the form and importance of interaction with the outside world.

The present paper seeks to broaden the religious context of previous studies to a non-Anglo-Saxon context in which to examine the legitimacy of the professed sacred-secular divide during a particularly critical period in the history of the Roman Catholic Church in Italy in the 15th century when the authority of the Church was weakened by destructive political disputes and by a spreading moral decay within the clergy which undermined their spiritual role. Pope Eugenius IV was determined to arrest this decline and restore the power and sacred values of the Church. However, his reforms were not uniformly welcomed and supported by the Roman Curia³, coming as they did at a time of protracted conflict within the Church. Ultimately the success of the reforms was dependent on the willingness of local bishops to comply with the directions coming from the Papacy. The Diocese of Ferrara was among the first to welcome the reforms of Eugenius IV with bishops Giovanni Tavelli da Tossignano and his successor Francesco Dal Legname especially notable for their commitment to implementing the Pope's reforms in Ferrara between 1431 and 1457. Ferrara's example was later followed by larger and richer dioceses (Ferraresi 1969, vol. 3, 23), such as Florence (Orlandi 1959-1960) and Treviso.

Eugenius IV and Reforms

During the 15th century the political and social importance of the Roman Catholic Church declined, reaching a nadir during the 16th century with the Protestant Reformation. Politically, in the 15th century the Church was battling the Schism with the West which began in the 14th century, deeply splitting the Church and weakening its authority. Most dramatically, struggle within the Roman Curia led to the election of two

³ The Roman Curia is the administrative body of the Pope and the central governing body of the entire Catholic Church, coordinating the organization of the Church in the achievement of its goals.

Popes in 1378, one having a seat in Rome the other in Avignon. Even though the latter was only supported by France, the Spanish states and the Reign of Naples, the division lasted forty years, ending during the Council of Constance (1414-1419). This weakening of the political and moral authority of the Church affected all levels of the Church hierarchy, from the Roman Curia to the small parishes on the periphery. It also diluted the authority of the state which, as noted by Niebuhr, was heavily dependent at the time on a coincidence of interests between secular and sacred authorities, as epitomised in the political and religious figure of the Pope.

Corruption and nepotism at the centre were pronounced, with parish priests taking their vows to secure often lucrative benefices which might be tied to their pastoral duties, rather than out of a genuine sense of vocation (Schouppe 2008, 132; Spinelli 1992). Moreover, the diffusion of humanist culture, which promoted man's autonomy, and the rediscovery of nature through science clashed with the religious dogmatic tradition of the Church. In this grim setting Eugenius IV became Pope in 1431. He tried to restore the spiritual role of the Church by fostering reforms "*in capite et in membris*" (from the head to the limbs), which had already been advised by the Council of Constance (Ferraresi 1969, vol. 1, 221). The reform process, which was inspired by the genuine religious values of the new Pope (Hays 2000), also aimed at restoring the political credibility of the Church which had been seriously undermined by the Western Schism. In addition, Eugenius IV sought to put an end to the Eastern Schism which had separated the Roman Catholic Church from the Orthodox Catholic Church since 1054, reuniting all Christian believers under one leader, thereby further re-establishing the authority of the Roman Catholic Church.

The reform process confronted nepotism and corruption within the clergy, fostering the temperance of the latter and training a new generation of clerics who could

effectively spread the Word of God. However, this process came up against many difficulties linked to the conflict between the Pope and the Roman Curia and resistance by rich, powerful Roman families who opposed Eugenius IV. The conflict led to a struggle between the Pope and the Council of Basel which had been summoned by Eugenius IV's predecessor, Martinus V. After ongoing conflict, Eugenius IV disbanded the Council of Basel and in 1437 transferred it to the city of Ferrara which was a strong base of support for the Pope. In Ferrara, Eugenius IV was able to begin the implementation of reforms which eventually achieved the reunification of the Christian Church, thereby greatly enhancing the prestige of the Papacy and the authority of the state which was heavily dependent on the standing of the Catholic Church (Gill 1961; Hays 2000). The success of the spiritual healing sought by the Pope varied according to the spiritual values of the bishops and their agreement with the principles of the reforms, especially when during the 15th century the main goal of many clerics was increasing their wealth and very often not the spiritual well-being of the members of their church.

In the mid-15th century, at the time that Giovanni Tavelli da Tossignano was appointed bishop of the Diocese of Ferrara⁴, the city was living through a period of economic prosperity under the domination of the Estense family (Maran and Vagnoni 2011) and was ruled by the Marquee Niccolò III. The Estense Court, as was common at the time, welcomed famous artists, poets and jurists and was an important cultural centre (Ferraresi 1969, vol. 1, 145). Amidst the great wealth of the Italian aristocracy (Clough and Rapp 1991, 131) most of the population continued to live in abject poverty and ignorance, at the mercy of plundering thieves, the malevolent vagaries of nature and oppressed by debilitating taxes imposed by the Marquee or the Church (Ferraresi 1963,

⁴ The Diocese of Ferrara in the 15th century was larger than today. It was made up of 20 pieves (the main churches, where it was possible to be baptized) and nearly 100 rural churches.

vol. 1, 403-27). The clerics who lived in the cities, and who often came from the aristocracy (Peverada 1982b), were well educated and benefited from great wealth. In marked contrast, the priests living in the country parishes were barely literate, poor and not unknown to engage in concubinage which was strictly forbidden for Roman Catholic priests. Thus, it was not unusual that they sought to secure for themselves a means of sustenance rather than devote themselves to spreading the Catholic Church's spiritual message⁵ (Ferraresi 1969, vol. 3, 26). Amidst this turmoil in the church, bishop Giovanni Tavelli da Tossignano sought to justify the need for reform reminding those who served that

Our Mother Church ... which lies sorrowful in her sick body in these corrupted times ... desires a Redeemer who raises again her lost virtue, renews her oldness and gives her back her shiny weapons ... Who does not understand we need to rescue the little ship of Peter which sails on horrible and rough waves quickly and with all our resources? (quoted in Ferraresi 1969, vol. 1, 29).

Implementation of reforms by Giovanni Tavelli da Tossignano and Francesco Dal Legname was guided by the Principles of the Diocese, the so-called *Constitutiones* which were written by bishop Guido Da Baisio, who ruled the Diocese between 1332 and 1349. The *Constitutiones*, originally made up of 58 principles or *Constitutio*, provided the regulatory frame for the work and behaviour of clerics of the Diocese of Ferrara. Each principle was indicated by a number and a specific title and had a detailed description. The *Constitutiones*, based on the Bible, represented the fundamental sacred core of belief of the Diocese. They were the touchstone to assess the propriety of the clerics' behaviour (Booth 1993), legitimated by a core of spiritual principles, and so took advantage of what Habermas (1987) calls "the authority of the sacred". Both Giovanni Tavelli da Tossignano and Francesco Dal Legname amended the

⁵ This problem clearly arises during the visit of the parish of San Lorenzo di Ducentola on 7th June 1434, where the parishioners complain because the priest lives in the parish just during the harvest time, in order to claim his share.

Constitutiones at diocesan synods⁶ to ensure that the “sacred” frame was consistent with the principles of the reforms. In this way the reforming action of the bishops was directly linked to the *Constitutiones* and, thus, was not exceptional and avoidable.

The principles expounded in the amended *Constitutiones* can be grouped based on the following concerns: morality of clerics, discharge of clerics’ pastoral duty and use of the Church’s assets. The clerics had to behave in a morally acceptable way consistent with the teachings of the Church in order to set a good example to the believers. *Constitutio XXXI (De honestate, et continentia Clericorum*, Clerics’ probity and continence), ordered that no “cleric shall not dare or think to keep any women within the walls of his Church or in his House near their Church without the Bishop’s or his Vicar’s permission”⁷. They had to be like the “Good Samaritan”, helping their neighbour with love and fervour. As a cornerstone of the reforms this part of the *Constitutiones* sought to address the spreading moral decay of the clergy and the “benefice rush”, the main reasons for people’s disaffection with the Church. Moreover, *Constitutio XXXVI (De Clericis percussoribus*, Clerics hitting people) and *Constitutio XXXVII (De Clericis arma portandis*, Clerics taking weapons) prevented clerics from engaging in violent behaviour, while *Constitutio XXXV (De Clericis euntibus de nocte*, Clerics going out at night) and *Constitutio XXXVIII (De tabernis, choreis et ludo taxillorum vitandis*, Drinking, singing, dancing and gambling must be avoided) were issued to combat licentious behaviours which could corrupt the image of the Church. Recognising concerns about the susceptibility of priests to corrupt behaviour, *Constitutio XLVI (De Usurariis*, Usurers) ordered clerics not to give Sacraments to

⁶ The diocesan synod is the assembly of all the members of the local clergy, chaired by the bishop. It is called to deliberate on moral, disciplinary or ecclesiastic jurisdiction issues.

⁷ XXXI. Item super continentia et honestate vitae Clericorum praesenti consitutione duximus ordinandum, ac etiam statuendum, quod nullus Clericus [...] mulieres aliquas [...] inter septa Ecclesiae suae, hoc est, infra Domus ipsius Ecclesiae adhaerentes, retinere sine nostra, vel Vicarii nostra licentia audeat vel praesumat.

usurers, who were condemned by the Church for charging interest, a practice which was normally associated with the despised Jews⁸, while *Consitutio* LIV (*De Bannitis Communis Ferraria*, Ferrara's Commune outlaws) prevented them from helping criminals who might be still actively engaged in their trade.

Another problem which afflicted the Church, which the *Constitutiones* sought to address, was the incompetence of the clerics in discharging their pastoral duties. It was not uncommon to find people who were not ordained clerics illegally presenting themselves as the rector of a parish in order to benefit from its properties. Other clerics were ineffective in carrying out their pastoral duties because of ignorance or indifference to their role. *Consitutio* XIX (*De morte vel absentia clericorum*, Clerics' death or absence) ordered "clerics who are appointed in our jurisdiction, or who will be in the future, to regularly dwell in their parish"⁹. They could not leave the parish without the permission of the bishop. Moreover, the principles contained in the *Constitutiones* required priests to be familiar with the formulas to administer sacraments, as imposed by *Constitutio* VI (*De sacramentis Baptismi, Extrema unctionis et Confirmationis*, Baptism, Anointing of the sick, Confirmation), with a particular emphasis on Penance, specifically described by *Constitutio* VII (*De Poenitentia, et Confessione*, Penance). They had also to be able to preach the Word of God during the Mass, which had to be regularly celebrated (*Constitutio* IV, *De Missa, et Sacerdotibus novis*, Mass and new Priests)

⁸ Relevant prohibitions in the Bible against usury include: Exodus 22:25, "If thou lend money to any of my people that is poor by thee, thou shalt not be to him as an usurer, neither shalt thou lay upon him usury"; Leviticus 25:36, "Take thou no usury of him, or increase: but fear thy God; that thy brother may live with thee"; Leviticus 25:37, "Thou shalt not give him thy money upon usury, nor lend him thy victuals for increase"; Ezekiel 18:17, "He withholds his hand from sin and takes no usury or excessive interest".

⁹ XIX [...] mandamus quod [...] Praelati, qui ad titulum alicuius Ecclesiae nostrae jurisdictionis assumpti sunt, vel fuerint in futurum, apud ipsam Ecclesiam residentiam continuam facerem teneantur.

Particularly significant for this study, in order to ensure that the assets of the Church were used only to foster Catholic worship, many principles of the *Constitutiones* addressed this issue. Thus, *Constitutio* II forbade keeping within the church any item that had no religious function, such as wooden tools, fodder or animals. Similarly, the priest had to care for the other properties of the parish, such as the church building or his own house. *Constitutio* XXVI (*De possessionibus, et bonis Ecclesiarum non alienandis, nec obligandis*, Possessions and goods of the Church must not be sold or bound) and *Constitutio* XXIX (*De Bonis alicujus Ecclesiae iniuste habitis, vel occupatis, aut habendis, vel occupandis*, The assets of any church must not be unjustly occupied), demanded that the goods and property of the Church must not be used or occupied other than strictly for religious purposes.

The lands of the parish had to be tilled and the benefice due to the priest used only to sustain him or used for charitable acts. It was forbidden to remove without approval any of the properties of the Church or to manage them for personal benefit, for example receiving rent for their use (*Constitutio* XXVIII *De possessionibus Ecclesiae per Clericos non admittendis*, Church's possessions must not be used for Clerics' personal benefit). *Constitutio* XXVII (*De debitis non contrahendis in Ecclesiis*, Debts must be avoided) prevented incurring debts on behalf of the Church. Safeguarding these values, which were the cornerstones of the reforms, was the main occupation of Giovanni Tavelli da Tossignano and Francesco Dal Legname when they ruled the Diocese of Ferrara (Peverada 1982a). In achieving this goal they used a new accountability tool, the pastoral visit.

A “New” Accountability Tool: The Pastoral Visit

Although the pastoral visit had been introduced by the Catholic Church long

before by the Council of Tarragona in 516, nevertheless it became a common practice only after the Council of Trent (Ferraresi 1969, vol. 1, 235), even though Pope Innocentius III tried to relaunch it during the 13th century (Dobie 2008, 152). It remained only an occasionally used tool until Giovanni Tavelli da Tossignano and Francesco Dal Legname gave renewed prominence to the pastoral visit and were amongst the first to systematically use it to ensure that the Pope's reforms were implemented (Ferraresi 1969, vol. 3; Peverada 1982a).¹⁰ Their successors did not give it the same importance.

During their visits the bishops were accompanied by a notary, an innovative feature for the 15th century visits, who was in charge of drawing up the minutes of a visit and for making an inventory of the movable or immovable properties of the parish. This involvement of professionals, but especially the notary, underlines the prominence given to the visits: their outcome had to be well documented in order to avoid any opposition to the bishops' reforms. The minutes also represented the starting point for further visits, the goal of which was to investigate if the directives previously given by the bishops had been followed. The visits to the Diocese of Ferrara were also characterized by an extensive involvement of laymen who were called upon to report the behaviour of the local priest and the manner in which he discharged his pastoral duty. Francesco Dal Legname put particular emphasis on the involvement of laymen, questioning many of them in each visit, a feat without parallel in Italy at the time (Peverada 1982a).

¹⁰ The visits of Giovanni Tavelli da Tossignano were particularly frequent between 1432 and 1438. The visits started again, but less frequently, in 1440 (during 1439 the bishop was in Florence to attend the Council) and ended in 1446. In all, the bishop visited the churches in the city four times and those in rural areas twice. Francesco Dal Legname mainly visited the Diocese between 1447 and 1450. Although the documents regarding the following years are fragmentary, traces of visits which took place in 1451, 1452 and 1456 can be found. Francesco Dal Legname started a new visit in 1457, which was suddenly interrupted when the bishop fled from Ferrara because of an acrimonious quarrel with the Estense family.

A visit to a Diocese often lasted for several months, allowing the bishops to meet the priests of the city and country parishes. Visits always followed the same routine, starting with the celebration of the Mass for which the bishops gathered the members of the local clergy and all the believers. Through the visit, the bishops sought to control the local cleric both directly and indirectly. Direct control was achieved through a meticulous interview with the priests, which allowed the bishop to understand the cleric's actions directly by his words. The main goal of the interviews was to assess the morality of the priest and his competency in propagating Church doctrine. The visits were carried out by using a particular formulary, made up of 26 questions which highlighted the key aspects of a church's activities that the visit should investigate. This formulary was tightly linked to the *Constitutiones* with specific questions seeking to verify if the priest's behaviour was consistent with the values expressed by the *Constitutiones*. Thus, for example, the bishop was expected to investigate the morality of each cleric, verifying if he "lives honestly" or "allows games or dances in the sacred areas". Furthermore, he was to assess the discharge of the cleric's pastoral duty, checking if the priest "administers sacraments" or if the believers "assiduously attend religious services". The bishop should understand also how the assets of the Church are used, determining if the priest "makes an inventory of the properties of the parish", if "the lands of the parish are tilled" or if "his predecessor or someone else has stolen any property of the Church". The formulary the bishops used to carry out their visits reinforced the basic values underpinning Eugenius IV's reforms and confirmed that the pastoral visit's main goals were to spread those values and correct the priests who did not live in accordance with them.

The results of the interviews fully justified the reforming action of the bishops. In one case on 21st April, 1434, Giovanni Tavelli da Tossignano discovered that the

priest of the parish of Santa Sofia di Canaro frequented taverns. Furthermore, during the inspection of the rectory, the bishop found the priest's concubine hidden in the priest's bed. On other occasions the bishop discovered that the local priest was more committed to trading than to discharging his pastoral duty (San Pietro di Sabbioncello, 12th May 1434) or that the cleric performed spells and exorcisms without permission¹¹ (Cona, 4th June 1434; Runco, 2nd August 1448). Meanwhile, the priest of Sariano was living with his three illegitimate sons (3rd May 1449). The penalties imposed by the bishops were linked to the seriousness of the priest's actions, ranging from pecuniary penalties to dismissal from office or expulsion from the clergy. In the most serious cases the priest could be even excommunicated.

The bishops were frequently and justifiably puzzled about the neglect of the clerics in discharging their pastoral duties. In some parishes there were no church services, such as in Santa Maria di Savonuzzi (15th May 1436), where the priest was absent and the church was left in a state of neglect. Many clerics did not know the ritual formulas for administration of the sacraments. In one case the priest of Francolino (5th May 1434) was compelled by Giovanni Tavelli da Tossignano to learn the Penance's ritual formula, the Ten Commandments and the Mortal Sins. Sometimes the bishops discovered that the priest was too illiterate to educate the believers (Corlo, 8th May 1434). During Francesco Dal Legname's visits attention to the administration of the Catholic worship was particularly emphasised. He usually questioned clerics about the

¹¹ Exorcism is well grounded in the Catholic tradition, after Jesus performed many exorcisms. For example He ordered an impure spirit to come out of a man in the synagogue of Capernaum (Mark 1: 20-27; Luke 4: 31-36) and restored a man possessed by a "legion" of demons in the region of the Gerasenes (Mark 5: 1-20; Luke 8: 26-39). Moreover, Jesus gave power to his disciples to cast out evil spirits (Mark 6: 7-12; Luke 9: 1-6). However, since 416 exorcisms could be performed only with the permission of the local bishop, as required by Pope Innocentius I in his letter to bishop Decentius of Gubbio (Pollastri 2000). Giovanni Tavelli da Tossignano and Francesco Dal Legname sought to tackle these unauthorized exorcisms to avoid the spreading of superstitious practices which had no bearing on the traditional and complex Catholic ritual and to protect the believers from charlatans. The bishops found many ordained and also lay people performing exorcisms without permission.

number (and the name) of the parishioners who did not receive Penance throughout the year and sometimes he asked the priest to record in a specific book the names of those who did not receive Penance (Quartasana, 24th September 1448).

The interview with the priest was accompanied by an inspection of the church's assets, examination of the inventory, which was made by the notary during the inspection if the priest failed to make it, and a thorough analysis of account books. Thus, the cleric was indirectly judged by the results of his actions. A church left in a state of neglect or the absence of any account books was regarded, in most cases, as testifying to the cleric's indifference to sacred values and not, as suggested by proponents of the sacred-secular divide, an indication of sanctity. The absence of accounts of itself was not necessarily an indication of moral decadence and neglect of priestly responsibilities but further confirmation of these deficiencies where they were to be found. Examples of the information collected and required are provided below in figure 1, which is in two parts.

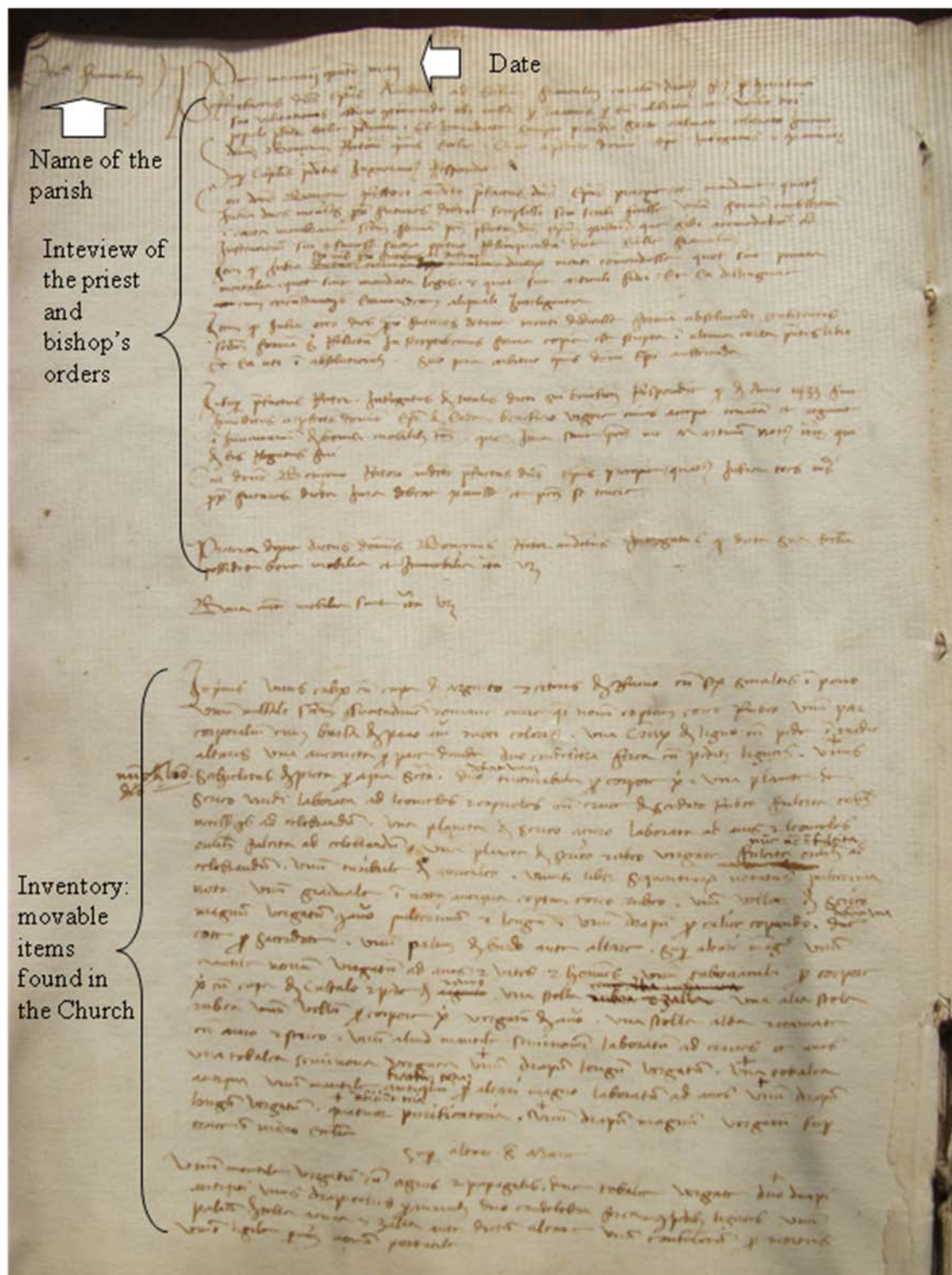


Figure 1, Part A. A record of the visit of the Parish of Francolino (Wednesday, 5th May 1434). Source: *Liber visitationum primus in Diocesi Ferrariae* (15th century) – Archival material from the Historical Archive of the Diocese of Ferrara – Reproduction licence Archivio Storico Diocesano di Ferrara, 7/06/2012.

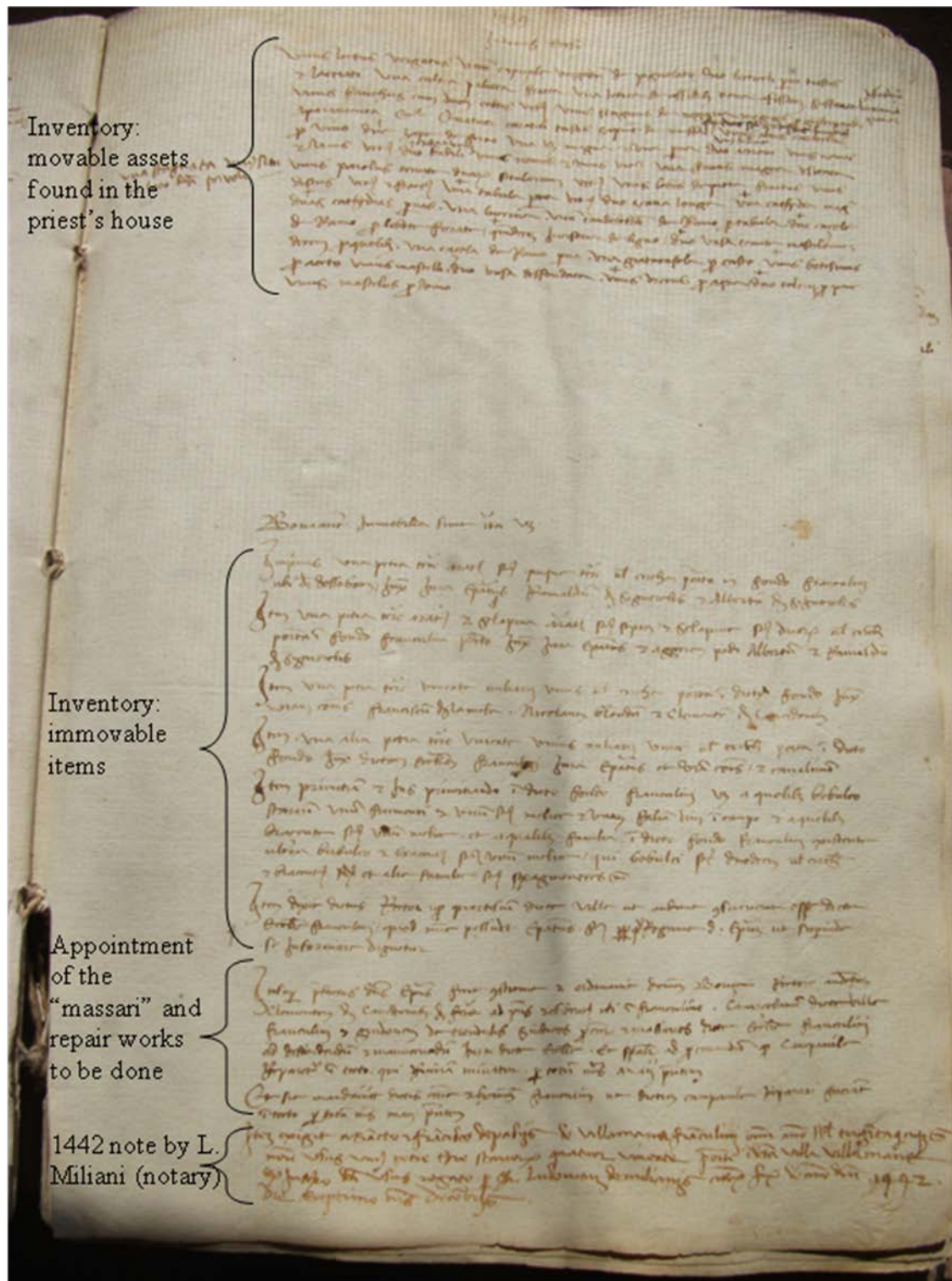


Figure 1, Part B. A record of the visit of the Parish of Francolino (Wednesday, 5th May 1434). Source: *Liber visitationum primus in Diocesi Ferrariae* (15th century) – Archival material from the Historical Archive of the Diocese of Ferrara – Reproduction licence Archivio Storico Diocesano di Ferrara, 7/06/2012.

The church building was carefully inspected to ensure that it was used only for religious purposes. This required the removal of anything having no religious significance, such as beds or casks of wine (San Maurelio di Sariano, 11th April 1434). Use of the building for private benefit also had to be avoided. On one occasion, Giovanni Tavelli da Tossignano admonished the priest of Santa Maria della Lombarda who had converted his church into a barn (14th May 1434). Countless examples of churches in a bad state of repair can be found in the 15th century documents, with the bishops ordering prompt restoration works in order to return these buildings to their primary function. Any restoration works had to be within the financial capacity of the lay parishioners who provided the funds and also the priests' income. The analysis of the priests' income was very detailed with four questions of the formulary seeking to verify how they used their income and, if possible, its sources. It was not unusual for the priests to declare a lower income than they received in order to avoid having to fund expensive restoration works.

Examination of the properties of the Church, which were essential for the administration of sacraments and other religious ends, was easily accessible and consistent with the "sacred" mission of the Church. Meanwhile, detailed analysis of information about other property, such as the rectory and the priest's house, indicates that the bishops often ordered repair of these buildings, even if they were not directly used for religious ends. The bishops paid particular attention to the lands of the Church in order to confirm that they were tilled and were at the priest's disposal. Sometimes these lands had been expropriated by others and in such cases the bishop, after checking who was the real owner of the land, personally claimed its return (Quartesana, 24th September 1448).

Significantly, visits ended with the appointment of the *massari*, laymen in charge of helping the priest in taking care of the Church's properties and managing his benefice. They were also to report to the bishop that the changes required were implemented after the visit. They were in effect the eyes and ears of the bishops, reporting on the priest's failure to comply with his orders. They embodied the authority of the bishop in the parish and became the link between him and all the believers, allowing them to know that the Church cared for them. The importance given by the bishops to lay assistants is testified by the large number of people who were appointed *massari* during the visits of Giovanni Tavelli da Tossignano who appointed 85 *massari* and Francesco Dal Legname a further 185 (Peverada 1982a, 127). Thus, the *massari* played a key role in the reform process within the 15th century Diocese of Ferrara by helping to control how the priest used his benefice and the assets of the Church in his parish. This required the *massari* to verify that all the holy ornaments were used solely for religious purposes during church services and to ensure that these were not stolen by the priest or any other person¹². This task was particularly important during the 15th century when parishes tended to change their rector more frequently than today.

The *massari*, who were chosen from among the wealthier people of the parish, also had an important role in keeping all the buildings of the parish in a good state which often required them to contribute financially to repairing church buildings and helping the priest to collect the rest of the required resources from the local parishioners, as it happened in Ospital Monacale (10th June 1434) and in many other parishes. Moreover, the *massari* were also the voice of the local parishioners by providing the means to let the bishop know their spiritual needs and if their priest was

¹² Francesco Dal Legname asked the *massari* of Sariano to control the priest who was leaving the parish to avoid the theft of any precious item.

failing to meet them¹³. Finally, they had also to report to the bishop that the changes required were implemented. The presence of the *massari* was more prevalent in the country parishes than in the city where it was easier to collect resources for clerics' sustenance and for financing the religious activities which might rely heavily upon donations of the noble families who lived in the city. Moreover, the bishop's control over those parishes was stronger because of their proximity to the Cathedral (Peverada 1982a).

Accounting for Pastoral Visits

The need to verify the use of the Church's assets for sacred purposes by the clerics as a critical element of the bishops' reforms meant that accounting tools played a pivotal role as an indirect, yet highly persuasive, form of control. Although ascertaining the appropriate use of church property might appear a secondary consideration which was not directly tied to the diffusion of the Catholic worship, the 15th century documents establish that it had great importance in the bishops' reforms. No less than 15 out of the 26 questions of the formulary inspired by the *Constitutiones* were dedicated to the examination of the use of Church assets, thereby establishing that this aspect played a pivotal role in the system of values underpinning the reform process. For example, *Constitutio II (De munditia Ecclesia, Paramentis et Vasis*, Church, Vestments and Pots cleanliness) prescribed keeping all the holy ornaments, for example chalices, missals, canonicals, in a manner which recognised their religious importance: "we order each Church shall have an Altar which must be cleaned and adorned, and

¹³ The parishioners of Gradizzola (18th May 1436), through the *massari*, complained about their rector, Giovanni d'Albania, describing him as "superbum, inhumanum, blasfematores et contentiosum" (arrogant, inhuman, blasphemous and stubborn) and asking the bishop to appoint a new priest.

each Church must have a silver Chalice: each Church must have holy vestments, Altar covers, missals and pots for services, which must be neat and clean, in order to show the prestige of the House of God”¹⁴.

An especially important accounting tool, the diffusion of which was fostered by Giovanni Tavelli da Tossignano and Francesco Dal Legname, was the inventory of all church property, irrespective of function. Its importance was such that, should the inventory not be available, it was one of the first things completed during the pastoral visit by the notary who assisted the bishop. The inventories, which were in effect a form of account, were extremely detailed documents which show the concerted attention paid to the religious items which were controlled by a priest. Although the value of each item in the inventory was not a priority, there is always an accurate description of each, including the material of which the goods were made, for example a silver chalice, a silken veil. Sometimes even the workmanship or the state of preservation of the object is reported, such as the “finely decorated” canonicals found in Francolino on 5th May 1434 or the “new, decorated with pictures of birds” cloak kept in Sant’Augusto’s church on 14th September 1447.

The inventory became a fundamental means to inform the bishop of the amount, state of preservation and use of each parish’s assets. Moreover, they were an especially useful and reliable means to avoid deceitful behaviours by the priests, such as the theft of Church’s goods. When the bishops returned to previously visited parishes, they checked again the inventory in order to determine if any item was missing. Therefore, the priests had to account for the presence and use of the goods at their disposal, which

¹⁴ II. Item injungimus, et mandamus, quod Ecclesias, et Altaria habeant, et teneant continue munda, nitida et ornata, et habeat in qualibet Ecclesia Calicem argenteum [...]: paramenta Ministrorum, pannos Altariorum, libros idoneos et correptos, et vasa utensilia ad ministerium Ecclesiae opportuna sic ordinata, decentia et munda, ut decorem Domus Domini diligenter videantur.

had to be consistent with the principles confirmed by the *Consitutiones*. Besides the inventories there was also, for the bishopric only, the so-called *catastri*, registers compiled by notaries to record all the immovable belongings of the bishopric, such as buildings or lands, and the rights attached to them. The *catastri*'s main goal was to provide the bishop with a true and clear view of the assets at his disposal and to verify if they were used in pursuing the Church's spiritual mission.

Other tools which were especially important to complete the information presented in the inventories at Ferrara were the account books kept in each parish, the most complete ones referring to a book called *entrate e spese della Sacristia* ("incomes and expenses of the Rectorry"; see figure 2 below for an example). The book was drawn up by a *massaro* who physically collected income and paid expenses. The data recorded in this book have survived as a result of the patient transcription by the historian Giuseppe Antenore Scalabrini during the eighteenth century. Bracci *et al.* (2010) describe a similar document, the so-called "Book with a cross", when they analyzed the 16th century Saint Anna's hospital. In this book incomes, expenses, debts and credits of the hospital were recorded. It is important to notice that Saint Anna's hospital was established in Ferrara mainly due to the efforts of Giovanni Tavelli da Tossignano (Ferraresi 1969, vol. 3).

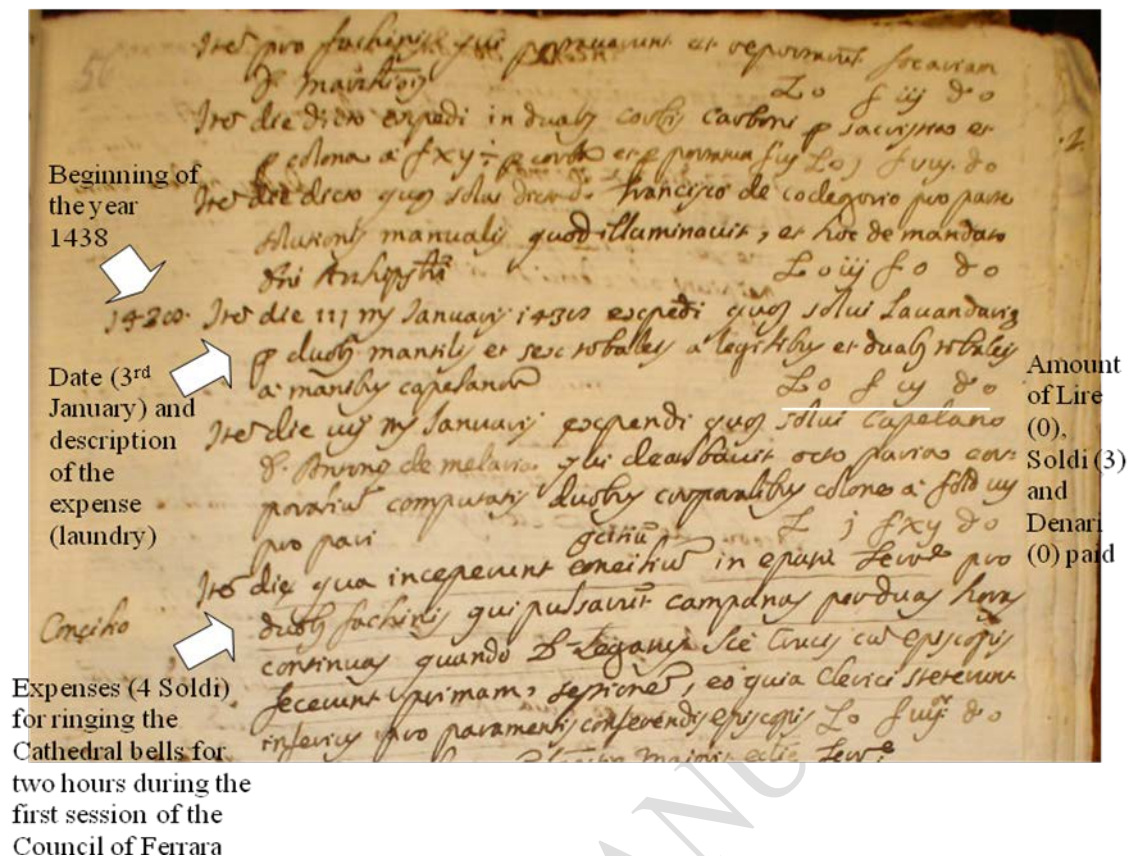


Figure 2. Records from *entrate e spese della Sacristia*. Source: *Le rendite e le spese della sacristia della Metropolitana di Ferrara* (18th century reproduction of the original 15th century book) – Archival material from Ariostea Library, Ferrara – Reproduction licence Comune di Ferrara, n. 36668, 17/05/2012.

In the *entrate e spese della Sacristia*, which follows the rules of single-entry bookkeeping in the form of a narrative, were recorded in chronological order the income and the expenses related to the everyday affairs of the bishopric, although these were not grouped as income or expenses. For each record a description of the transaction which produced the income or expense is presented. In the period in which Giovanni Tavelli da Tossignano and Francesco Dal Legname ruled the Diocese of Ferrara these descriptions were more detailed, often reporting the name of the debtor or creditor. Each income or expense was recorded using the currency of the time which meant that each transaction is characterized by three numbers. The first number represents the amount of “lire”, the coin of the highest denomination, followed by the second most important, the

amount of “soldi”, and the third one the amount of “denari”, the coin of the lowest denomination (see figure 2).

Scalabrini’s work also preserved another account book used in the 15th century Diocese of Ferrara, the *libro della Fabbrica* (“book of the factory”) which has the same structure of the *entrate e spese della Sacristia*. Rather than show the results of the everyday affairs of the bishopric, it records income and expenses related to the construction and maintenance of the most important church of the diocese, the Cathedral (Mari, Cavazzoni and Picciaia 2010). Details are provided, following single-entry bookkeeping rules, of the income to be used for maintaining and adorning the Cathedral, for example the income generated by the bishopric’s properties or coming from donations, and how these resources were used, such as the creation of sculptures or the purchase of valuable furnishings.

In contrast to the wealth of accounting information preserved for the bishopric, at the local village level no parish account books appear to have survived, even though the minutes of the pastoral visits often refer to the *liber introituum et expensarum* (“book of incomes and expenses”). From its title, it is possible to infer that in this book were recorded income and expenses related to the everyday affairs of the parish, as in the *entrate e spese della Sacristia*. The importance given by the bishops to the account books is also clear for when these account books were absent the bishops ordered the priests to keep them in future, as in the church of Santa Maria di Pontelagoscuro (4th May 1434) and the monastery of San Vito (5th February 1438).

Discussion

According to Laughlin and Booth a religious belief system represents the main cause of the tension between sacred values and profane practices. However, consistent

with Niebuhr's expectations, in the case of the Diocese of Ferrara religious beliefs and social action were not unconnected or antagonistic but rather the secular performed a crucial role in promoting sacred values. The religious values underpinning reforms were clarified by the *Constitutiones*, which prescribed the expected behaviour for each Catholic cleric. The core sacred principles, which had been amended by Giovanni Tavelli da Tossignano and Francesco Dal Legname in order to align it with the values of the reforms fostered by the Pope, did not conflict with the accounting practices used by the Church during the 15th century. In terms of Niebuhr's typology of the relationship between religion and society, the role played by accounting in reforming the Church at Ferrara exemplified "Christ above culture" whereby the interests of the Church and state do not exist in isolation but instead are mutually dependent. The examination of the 15th century documents used for this study has shown that the bishops of Ferrara were not hostile to accounting tools, instead promoting their use which was consistent with the values highlighted by the *Constitutiones*. These values were then transposed to the formulary which represented the essential means to conduct the investigations during pastoral visits. As noted previously, 15 out of the 26 questions of the formulary were not directly linked to activities which could be clearly perceived as sacred (such as the administration of sacraments or the temperance of clerics) but instead related to the usage of the Church's assets. In addition, the importance of accounting for the reforms implemented by the bishops was emphasised with inventories and income and expenses books with which they were able to verify the presence and the use of the assets belonging to the Church. Moreover, they could understand how the clerics used their income in order to make sure that they were not used for purposes conflicting with the values highlighted by the *Constitutiones*.

Through the formulary a direct link was created between basic principles (sacred values) and tools which allowed control to ensure that those principles were observed. Thus, in order to verify how the assets of the Church were used, accounting tools such as the *liber introituum et expensarum* or the inventory became necessary. Consequently, accounting tools did not clash with the sacred values fostered by the reforms but instead were complementary to, and an essential component of, the reforms, indeed upon which their success very much depended. Similarly, the interview with local priests about the fundamentals of religious practice and the verification of the way that the Church's assets were used had a clear sacred meaning which was fully integrated with the aims of the reforms and with the new morality fostered by Eugenius IV. Transcendental religious ends, far from conflicting with, become complementary to accounting tools which provided a critical means to shed light on the observance of the values promoted by the *Constitutiones* and, more specifically, the main tool to verify if the Church's assets were used for just religious purposes.

Unlike the studies of Laughlin and Booth, which found that in modern churches members of the clergy were meant overwhelmingly to be the repositories of sacred values which were always to take precedence over secular considerations, the Catholic Church in the 15th century saw no contradiction in expecting the clergy to be accountable for the finances of their church. In the Diocese of Ferrara the bishops openly fostered the use of accounting tools, something which they saw as tied to their role of guardians of the sacred values confirmed by the *Constitutiones*. Rather, the two were accepted as complementary. For Giovanni Tavelli da Tossignano and Francesco Dal Legname, requiring clerics to be financially accountable using an approved set of accounting tools was a critical contribution to the propagation of their religious reforms and their basic principles. It is no accident that the most advanced accounting tools were

used by the bishopric. Not surprisingly, the only hostile response to the greater financial accountability was from some local priests. However, this opposition does not appear to be tied to the perception of accounting as a profane, rational practice conflicting with the Church's sacred ends, but to an unwillingness to be accountable to the bishop. Therefore, any hostility by the priests was not due to a rigid sacred-secular dichotomy in their duties but to the priests' determination to preserve their privileges. Thus, it is possible to see any antagonism to accounting tools as a misinterpretation of the sacred values underpinning the reforms with refusal of the "profane" hiding a refusal of the "sacred".

As noted earlier, Booth (1993) suggests that financial stress could reduce the tension between the sacred and the secular whereby accounting practices may be seen as essential to preserving the sacred. Thus, the bishops' positive attitude towards accounting tools could be tied to the possibility of the collection and use of the resources that they were meant to control. A careful analysis of the role of accounting tools within the 15th century Diocese of Ferrara, however, excludes the possibility that the bishops' attitude towards accounting is related to the increasing importance given to these as a result of financial stress for during the 15th century the Church did not experience a financial crisis. Instead, as confirmed in this study, the major problems it had were due to a loss of spiritual authority, linked to the moral decay of the clergy. Nevertheless, the 15th century Church was still playing an important role in the society, both spiritually and politically. During the 15th century, notwithstanding an increasing loss of affection for the Church due to the dubious morality of many clerics, few citizens could exist as non-believers. Accordingly, despite increasing mistrust towards it, the 15th century Church could still rely on a strong membership and access to the very considerable resources that this ensured.

In contrast to the findings in Irvine's (2005) study, the presence of income and expenses books and inventories in the Diocese of Ferrara did not serve the purpose of assuring a better collection of resources to finance sacred activities. Their main function was to provide assurance that the Church's assets were used only for religious ends and to spread the Catholic faith. Accounting was not used as a management tool to increase the available resources but instead an integral part of the sacred activity which provided the means to make visible the use of money and goods for purposes which differed from the religious. If accounting was a mere tool for accumulating riches it should be expected that poorer churches would have been more willing to use accounting tools, while the more wealthy (such as the Cathedral) might be less interested in them and less likely to foster their use because they would be perceived as offering little benefit. Analysis of the documents used for this study, however, reveals a different situation. In the rich Cathedral, which represented the centre for diffusion of the new Catholic values, detailed accounts were kept regularly. The greater spiritual and social responsibilities which were usually associated with Cathedrals, the heightened literacy and often socially prominent family backgrounds of high ranking clergy at the Cathedral would also have promoted an awareness of the secular advantages of systematic account keeping. In the other city churches, which could rely on donations from noble families, even if to a lesser extent than the Cathedral, it is possible to notice a less pronounced presence for accounting. In the poorer country parishes the use of inventories and income and expenses books before the visits of the bishops was far less common, with the bishops often admonishing the clerics to take more seriously their financial responsibilities and the need to provide accounts of these. Thus, it is clear that the "demand for accounting" was not tied to the financial well being of the parishes and that it was not perceived as a tool for increasing available resources but as a means which

was strongly complementary to the sacred values underpinning the reforms of the bishops. It was not to assure a better collection of resources.

Conclusion

The goal of the present work has been to assess the presence of a sacred-secular dichotomy by analyzing the role of accounting and accountability practices within the Diocese of Ferrara between 1431 and 1457, when it was overseen by Giovanni Tavelli da Tossignano and Francesco Dal Legname. The sacred-secular divide paradigm, which presumes an *a priori* clash between sacred values and profane practices of which accounting is one of the most prominent (Hardy and Ballis 2005) and which Niebuhr refers to as “Christ against culture”, is not confirmed by the present study. Instead, the case of Ferrara exemplified the positive, institutionalised relationship identified by Niebuhr elsewhere between the Catholic Church and the main city states in mediaeval Italy. It has been shown that, consistent with Niebuhr’s conception of a productive, positive relationship between religion and secular society whereby “Christ is above culture”, accounting tools were strongly complementary to sacred values and consistent with the principles of Eugenius IV’s reforms by allowing the bishops to know how the Church’s assets were managed and, thereby, assure them that the Church’s property was used only for religious ends.

There is no evidence in the historical record of the Diocese of Ferrara of a hostile attitude of the clergy towards accounting tools, as the work of Laughlin (1988) and Booth (1993) would suggest. Any opposition and refusal of the “profane” accounting tools was to hide a refusal of the “sacred”, a reluctance to adhere to the morality imposed by the Pope. Moreover, the bishops’ determination to spread the use of accounting tools was not linked to the possibility of collecting and using more money

or property (Irvine 2005) but to assuring that the Church's assets were used only for spreading of the Catholic faith.

The pastoral visit as an accountability practice, which relied on the extensive use of accounting tools, was the main means for fostering the spiritual values promoted by the reforms. Through it the bishops aimed at fighting the spreading moral decay within the clergy and at restoring the reputation and standing of the Church. The reconstruction of the Church's authority, which had been severely tested by the immorality of clerics, was promoted through the use of the Church's assets solely for religious ends. Accounting tools, such as inventories and income and expenses books, were fundamental to these aims. The account books were a powerful means of ensuring that the pastoral visit became a means to make the priests accountable for their spiritual actions in the broadest sense. Accordingly, far from showing a sacred-secular dichotomy, accounting and accountability practices were complementary to the diffusion of the new sacred values of Eugenius IV's reforms. Accounting became "a way of intervening, a device for acting upon activities, individuals and objects in such a way that the world may be transformed" (Miller 1994, 2).

The present work provides insights from an under-researched period (Annisette 2006; Carmona 2004; Carnegie and Rodrigues 2007; Williams and Wines 2006) and from a non Anglo-Saxon context (Annisette 2006; Carnegie and Rodrigues 2007). It joins the debate on the sacred-secular divide by providing a new critique of this paradigm. The work could be extended by analyzing other Italian cities to verify if in other dioceses involved in the reform process accounting and accountability practices were complementary to sacred values as well. Also considered could be a different timeframe or a different set of religious values, as those promoted by non-Catholic organizations.

Appendix 1. Studies of the sacred-secular divide paradigm.

<i>Author/s</i>	<i>Case study</i>	<i>Timeframe</i>	<i>Findings</i>		
Laughlin	Church of England	XX century	There is a clash between sacred religious values and profane accounting practices		
Booth	Australian Uniting Church	XX century	The clash between sacred religious values and profane accounting practices depends on the sacred belief system, the role of members and occupational groups in promoting those beliefs, the organizational resources		
<i>Author/s</i>	<i>Case study</i>	<i>Timeframe</i>	<i>Findings</i>		
			<i>Theoretical structure</i>	<i>Internal inconsistency</i>	<i>Ability to provide scholars with the means to interpret the specific context of religious institutions</i>
Hardy and Ballis	Niebuhr's thought	XX century	Misunderstanding of Durkheim's thought	The Church did not introduce accounting tools just when it lost its dominant role. It is hard to outline a demarcation boundary between sacred and secular activities and justify the presence of religious groups using accounting tools	The divide is not an universal condition, but its presence depends on the interaction between religious values and cultural ones
Jacobs	Church of England; Wesley's thought	XXI century	Incomplete analysis of Eliade's thought	-	Sacred and secular are two extreme points along a spectrum of possible experiences rather than a binary condition
Kluvers	Australian Roman Catholic parishes	XX century	-	-	Many priests do not refuse the secular practice of accounting
Lightbody	Australian Uniting Church	XX century	-	-	The sacred-secular dichotomy is not so strong, it is rather weak instead
Jacobs and Walker	Iona Community	XXI century	-	-	The Iona Community uses accounting tools to inform and sustain religious activities
Irvine (a)	Salvation Army	XIX century	-	-	Accounting was a powerful tool for securing a legitimate claim to the external funds it required to continue its mission
Cordery	Wesleyan Methodist mission in New Zealand	XIX century	-	-	The missionaries showed a strong will to be accountable for their use of time and money, consistently with Wesley's thought
Irvine (b)	Anglican Church of Australia	XXI century	-	-	Accounting tools help to establish targets which are consistent with the sacred mission

Appendix 1. Studies of the sacred-secular divide paradigm (continued).

<i>Author/s</i>	<i>Case study</i>	<i>Timeframe</i>	<i>Findings - criticisms</i>		
			<i>Theoretical structure</i>	<i>Internal consistency</i>	<i>Ability to provide scholars with the means to interpret the specific context of religious institutions</i>
Abdul-Raham and Goddard	Malaysian Islamic organisations	XX century	-	-	Islam does not concede dichotomy at all
Ezzamel	Temples of ancient Egypt	2050 – 1780 BC	-	-	The domain of the sacred and the secular are so tightly tied that it is impossible to outline a sharp boundary line between them
Fonfeder, Holtzman and Maccarrone	Ancient Temple of Jerusalem; the Talmud	823 BCE - 70 CE	-	-	Accounting does not clash with the Temple's mission but is an integral part of the religious rituals

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